

**Mail Stop 4561**

May 9, 2006

Joseph S. Tibbetts, Jr.  
Senior Vice President, Chief Financial Officer  
and Principal Accounting Officer  
Novell, Inc.  
404 Wyman Street, Suite 500  
Waltham, MA 02451

**Re: Novell, Inc.  
Form 10-K for the Fiscal Year Ended  
October 31, 2005  
Filed January 10, 2006  
Forms 8-K Filed December 1, 2005 and March 2, 2006  
File No. 000-13351**

Dear Mr. Tibbetts:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief